

**Pak Brunei Investment  
Company Limited**

Condensed Interim Financial Statements  
for the six month period  
ended June 30, 2011

## REVIEW REPORT TO THE MEMBERS ON CONDENSED INTERIM FINANCIAL STATEMENTS

### *Introduction*

We have reviewed the accompanying condensed interim statement of financial position of **Pak Brunei Investment Company Limited (the Company)** as at June 30, 2011 and the related condensed interim profit and loss account, condensed interim statement of comprehensive income, condensed interim cash flow statement, condensed interim statement of changes in equity and the relevant notes for the six-month period then ended (hereinafter referred to as "condensed interim financial statements"). Management is responsible for the preparation and presentation of the condensed interim financial statements in accordance with approved accounting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these condensed interim financial statements based on our review.

### *Scope of Review*

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of condensed interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim financial statements as of and for the six-month period ended June 30, 2011 are not prepared, in all material respects, in accordance with approved accounting standards as applicable in Pakistan for interim financial reporting.

### *Other matter*

The figures of the condensed interim profit and loss account and the condensed interim statement of comprehensive income for the quarters ended June 30, 2011 and 2010 have not been reviewed, as we are required to review only the cumulative figures for the six-month period ended June 30, 2011.

M. Yousuf Adil Saleem & Co  
Chartered Accountants

Karachi

Date: 27 AUG 2011

